

SIKKIM



GOVERNMENT **GAZETTE**

EXTRAORDINARY
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No. 367

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 63/2020- GST/SIKKIM

Date: 25th August, 2020

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the State Government hereby appoints the 1st day of September, 2020, as the date on which the provisions of section 100 of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**